

2011-103 AUDIT SCOPE AND OBJECTIVES—California Emergency Management Agency's Mutual Aid System

The audit by the State Auditor's Office will provide independently developed and verified information related to California's mutual aid system, and would include, but not be limited to, the following:

1. Review and evaluate the laws, rules, and regulations significant to the audit objectives.
2. Determine the operational structure of California's mutual aid system and identify how costs associated with participating in the mutual aid system are captured, tracked, and funded.
3. Select a sample of mutual aid regions and within those regions, select a sample of emergencies or disasters where the mutual aid system was used. The sample should include both state and federally declared disasters, as well as other emergencies. Perform the following:
 - a. Review and assess the process local jurisdictions have in place for funding and tracking costs and reimbursements related to providing services and resources that are needed in responding to mutual aid requests.
 - b. For sampled entities that responded to an emergency, determine costs incurred by each—both those that were reimbursed and those that were not.
 - c. For reimbursed costs, determine if there was a cost to the State, other entities responsible for payments, how long it took to receive reimbursement payments, and the reasons for delays in payment.
 - d. Based on the sample, and to the extent possible, determine if some local jurisdictions receive more benefit under the mutual aid system than other and, if so, why.
 - e. Determine whether the local entities have evaluated the impact that responding to these emergencies has on their respective budgets, and how future budget cuts may impact their ability to respond to mutual aid requests.
4. Compare the results from number three above both within each region and from region to region. Determine if reimbursements to local jurisdictions are comparable and if not, determine the reasons for variances.
5. Review and assess any other issues that are significant to California's mutual aid system.